

§ 301.6037-1

(2) For criminal penalties for willfully making false or fraudulent statements, see sections 7206 and 7207.

(3) For time for performance of acts where the last day falls on a Saturday, Sunday, or legal holiday, see section 7503 and § 301.7503-1.

[32 FR 15241, Nov. 3, 1967, as amended by T.D. 7218, 37 FR 24748, Nov. 21, 1972; T.D. 7238, 37 FR 28738, Dec. 29, 1972; T.D. 8172, 53 FR 2600, Jan. 29, 1988]

§ 301.6037-1 Return of electing small business corporation.

For provisions relating to requirement of return of electing small business corporation, see § 1.6037-1 of this chapter (Income Tax Regulations).

§ 301.6038-1 Information returns required of U.S. persons with respect to certain foreign corporations.

For provisions relating to information returns required of U.S. persons with respect to certain foreign corporations, see §§ 1.6038-1 and 1.6038-2 of this chapter (Income Tax Regulations).

§ 301.6039-1 Information returns and statements required in connection with certain options.

For provisions relating to information returns and statements required in connection with certain options, see §§ 1.6039-1 and 1.6039-2 of this chapter (Income Tax Regulations).

[T.D. 7275, 38 FR 11346, May 7, 1973]

Information Concerning Transactions With Other Persons

§ 301.6041-1 Returns of information regarding certain payments.

For provisions relating to the requirement of returns of information regarding certain payments, see §§ 1.6041-1 to 1.6041-6, inclusive, of this chapter (Income Tax Regulations).

§ 301.6042-1 Returns of information regarding payments of dividends and corporate earnings and profits.

For provisions relating to the requirement of returns of information regarding payments of dividends and corporate earnings and profits, see §§ 1.6042-1 to 1.6042-4, inclusive, of this chapter (Income Tax Regulations).

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§ 301.6043-1 Returns regarding liquidation, dissolution, termination, or contraction.

For provisions relating to the requirement of returns of information regarding liquidations, dissolutions, terminations, or contracts, see §§ 1.6043-1, 1.6043-2, and 1.6043-3 of this chapter (Income Tax Regulations).

[T.D. 7563, 43 FR 40222, Sept. 11, 1978]

§ 301.6044-1 Returns of information regarding payments of patronage dividends.

For provisions relating to the requirement of returns of information regarding payments of patronage dividends, see §§ 1.6044-1 to 1.6044-5, inclusive, of this chapter (Income Tax Regulations).

§ 301.6046-1 Returns as to organization or reorganization of foreign corporations and as to acquisitions of their stock.

For provisions relating to requirement of returns as to organization or reorganization of foreign corporations and as to acquisitions of their stock, see §§ 1.6046-1 to 1.6046-3, inclusive, of this chapter. (Income Tax Regulations.)

§ 301.6047-1 Information relating to certain trusts and annuity and bond purchase plans.

For provisions relating to the requirement of returns of information regarding certain trusts and annuity and bond purchase plans, see § 1.6047-1 of this chapter (Income Tax Regulations).

§ 301.6048-1 Returns as to creation of or transfers to certain foreign trusts.

For provisions relating to the requirement of returns as to creation of or transfers to certain foreign trusts, see § 16.3-1 of this chapter (Temporary Regulations under the Revenue Act of 1962).

§ 301.6049-1 Returns regarding payments of interest.

For provisions relating to the requirement of returns regarding payments of interest, see §§ 1.6049-1 to 1.6049-3, inclusive, of this chapter (Income Tax Regulations).